

proper equation. The equation between property and poll applies only to county and State taxes, and does not apply to school districts which are composed of sub-divisions of the counties.

See *Perry v. Comrs.*, 148 N. C., 527. There Mr. Justice Hoke said: "Certain it is that with the exception of the restraints indicated (that is, for State purposes) the matter is not further affected by the Constitution, but is referred entirely to the legislative will. As to taxation within these special districts, it is theirs to observe or disregard the equation, established by article 5, with reference to county and State taxes," etc.

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